

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Steve Provenzano  
DOCKET NO.: 05-24951.001-R-1  
PARCEL NO.: 06-24-112-077-0000

The parties of record before the Property Tax Appeal Board are Steve Provenzano, the appellant, by attorney Julie Realmuto of McCarthy & Duffy, in Chicago, and the Cook County Board of Review.

The subject property consists of a 22 year-old, one-story frame townhome that contains 1,302 square feet of living area. Features of the home include central air-conditioning, one fireplace and a two-car garage.

Through his attorney, the appellant submitted evidence to the Property Tax Appeal Board claiming unequal treatment in the assessment process as the basis of the appeal. In support of this argument, the appellant submitted photographs and a grid analysis of four comparable properties that, according to a map included in the appellant's evidence, were located approximately three-quarter mile from the subject. The comparables consist of two-story style frame townhomes that range in age from 14 to 17 years and range in size from 1,235 to 1,285 square feet of living area. Features of the comparables include central air-conditioning. Two comparables have a fireplace. While the appellant's grid did not describe the comparables as having garages, the photos depict at least three comparables as having two-car garages. These properties have improvement assessments ranging from \$7,089 to \$8,824 or from \$5.74 to \$6.89 per square foot of living area. Based on this evidence, the appellant requested the subject's total assessment be reduced to \$11,565 and its improvement assessment be reduced to \$8,528 or \$6.55 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's total assessment of \$16,934 was disclosed. In support of the subject's improvement assessment,

(Continued on Next Page)

Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds no change in the assessment of the property as established by the Cook County Board of Review is warranted. The correct assessed valuation of the property is:

LAND:	\$	3,037
IMPR.:	\$	13,897
TOTAL:	\$	16,934

Subject only to the State multiplier as applicable.

the board of review submitted property record cards and a grid analysis of three comparable properties located within one block of the subject. The comparables consist of one-story style frame townhomes that are 22 years old and contain 1,302 square feet of living area. Features of the comparables include central air-conditioning, one fireplace, and two-car garages. These properties have improvement assessments of \$13,897 or \$13,980 or \$10.67 or \$10.73 per square foot of living area. Based on this evidence the board of review requested the subject's total assessment be confirmed.

After reviewing the record and considering the evidence, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal. The Property Tax Appeal Board further finds that a reduction in the subject's assessment is not warranted. The appellant's argument was unequal treatment in the assessment process. The Illinois Supreme Court has held that taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessment valuations by clear and convincing evidence. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 1 (1989). The evidence must demonstrate a consistent pattern of assessment inequities within the assessment jurisdiction. After an analysis of the assessment data, the Board finds the appellant has not overcome this burden.

The Board finds the parties submitted seven comparables for its consideration. The Board gave less weight to the appellant's comparables because their two-story designs differed from the subject's one-story design. The Board finds the comparables submitted by the board of review were located very near the subject and were identical to it in design, exterior construction, age, size and features. These most representative comparables had improvement assessments of \$10.67 or \$10.73 per square foot of living area and support the subject's improvement assessment of \$10.67 per square foot. The Board thus finds the evidence in the record supports the subject's assessment.

In conclusion, the Board finds the appellant failed to establish unequal treatment in the assessment process by clear and convincing evidence and the subject property's assessment as established by the board of review is correct.

This is a final administrative decision of the Property Tax Appeal Board which is subject to review in the Circuit Court or Appellate Court under the provisions of the Administrative Review Law (735 ILCS 5/3-101 et seq.) and section 16-195 of the Property Tax Code.



Chairman



Member



Member



Member

Member

DISSENTING: \_\_\_\_\_

C E R T I F I C A T I O N

As Clerk of the Illinois Property Tax Appeal Board and the keeper of the Records thereof, I do hereby certify that the foregoing is a true, full and complete Final Administrative Decision of the Illinois Property Tax Appeal Board issued this date in the above entitled appeal, now of record in this said office.

Date: April 1, 2008



Clerk of the Property Tax Appeal Board

**IMPORTANT NOTICE**

Section 16-185 of the Property Tax Code provides in part:

"If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel after the deadline for filing

complaints with the Board of Review or after adjournment of the session of the Board of Review at which assessments for the subsequent year are being considered, the taxpayer may, within 30 days after the date of written notice of the Property Tax Appeal Board's decision, appeal the assessment for the subsequent year directly to the Property Tax Appeal Board."

In order to comply with the above provision, YOU MUST FILE A PETITION AND EVIDENCE WITH THE PROPERTY TAX APPEAL BOARD WITHIN 30 DAYS OF THE DATE OF THE ENCLOSED DECISION IN ORDER TO APPEAL THE ASSESSMENT OF THE PROPERTY FOR THE SUBSEQUENT YEAR.

Based upon the issuance of a lowered assessment by the Property Tax Appeal Board, the refund of paid property taxes is the responsibility of your County Treasurer. Please contact that office with any questions you may have regarding the refund of paid property taxes.